Amendments to the Specification:

Please replace paragraph 0008 at page 2 with the following amended paragraph:

[0008] According to the present invention, the foregoing and other advantages are achieved in part by a method of manufacturing a semiconductor device including forming a fin ~~structure on an insulator~~ and forming a gate structure over a portion of the fin ~~structure~~. The method may also include forming a ~~sacrificial oxide~~ dielectric layer ~~around~~ adjacent the gate structure, etching the gate structure to form a gate recess and ~~replacing the gate structure within the sacrificial oxide layer with~~ depositing a metal in the gate recess. ~~The sacrificial oxide layer may be removed.~~

Please replace paragraph 0009 at page 3 with the following amended paragraph:

[0009] According to another aspect of the invention, a method of manufacturing a semiconductor device may include forming a fin ~~structure~~ on an insulator and forming a gate structure extending over a channel portion of the fin ~~structure~~. The method may also include forming a sacrificial ~~oxide~~ layer ~~around~~ adjacent the gate structure and removing the gate structure to define a gate recess ~~within the sacrificial oxide layer~~. The method may also include forming a metal gate in the gate recess ~~and removing the sacrificial oxide layer~~.

Please replace paragraph 0010 at page 3 with the following amended paragraph:

[0010] According to a further aspect of the invention, a ~~method of manufacturing a~~ semiconductor device may include a substrate, an insulating layer, a conductive fin, a source region, a drain region and a metal gate. ~~forming a fin structure on an insulator.~~

~~The fin structure may include a dielectric cap. The method may also include forming a gate structure over a channel portion of the fin structure and forming a sacrificial oxide layer around the gate structure. The gate structure may be removed to define a gate recess within the sacrificial oxide layer. The method may also include removing the dielectric cap on the fin structure and forming a dielectric layer on the fin structure. A metal gate may be formed in the gate recess within the sacrificial oxide layer, and the sacrificial oxide layer may be removed.~~ The insulating layer may be formed on the substrate and the conductive fin formed on the insulating layer. The conductive fin may include a number of side surfaces and a top surface. The source region may be formed on the insulating layer adjacent a first end of the conductive fin and the drain region may be formed on the insulating layer adjacent a second end of the conductive fin. The metal gate may be formed on the insulating layer adjacent the conductive fin in a channel region of the semiconductor device.